

COMMONWEALTH OF KENTUCKY  
**DEPARTMENT OF REVENUE**  
FRANKFORT  
40620  
www.revenue.ky.gov

TO: Gasoline, Special Fuels and Liquefied Petroleum Gas Dealers

DATE: March 26, 2015

SUBJECT: Motor Fuels Tax Rate

**Special Notice on Enactment of House Bill 299 and Effective Excise Tax Rate**

As a result of action taken by the 2015 Kentucky General Assembly and signed into law by Governor Beshear, the average wholesale price (AWP) of gasoline for the April 1, 2015 quarter is determined to be the statutory wholesale floor price of \$2.177 per gallon (KRS 138.210(21)).

**Therefore, for the quarter April 1, 2015 through June 30, 2015, the combined tax rate for the Kentucky variable motor fuels normal tax and "Supplemental Highway User Motor Fuel" tax will decrease to 24.6 cents per gallon on gasoline and liquefied petroleum gas. The rate will decrease to 21.6 cents per gallon on special fuels.**

**Adjustments to taxes due will be necessary for gasoline and special fuels held in bulk storage at the beginning of business April 1. Enter bulk storage gallons in Part II (Tax Computation) of your April, 2015 reports filed by May 25, 2015.**

The Petroleum Storage Tank Environmental Assurance Fee for the same quarter is 1.4 cents per gallon.

Per the enacted provisions of HB 299, the AWP for the entire fiscal year beginning on July 1, 2015 through June 30, 2016 shall remain at the statutory floor of \$2.177. Quarterly average wholesale price surveys and notices will continue, but the AWP will only be subject to change on an annual basis beginning with the fiscal year starting July 1, 2016 forward.

For further information with regard to the motor fuels tax rate, please contact this office at (502) 564-3853 (toll).

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